

राजस्व आसूचना निदेशालय
आंचलिक इकाई, अहमदाबाद
इकाई नं-15, मैग्नेट कॉर्पोरेट पार्क, सोला फ्लाई ओवर के समीप,
एस. जी. राजमार्ग, थलतेज, अहमदाबाद- 380054

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F. No.: DRI/AZU/GI-02/ENQ-24/2025 Dated. 03.09.2025

Show Cause Notice

An intelligence developed by Directorate of Revenue Intelligence, Ahmedabad indicated that passengers namely Mr. Jay Hiteshkumar Bambharoliya, arriving from Don Mueang, Bangkok on flight FD144 at 22:10 hours on dated 6.3.2025, was suspected of carrying commercial quantities of diamonds in their baggage or person.

2. Acting on the said intelligence, on 06.03.2025, at 21:00 hours, independent panchas were called up near Terminal 2, SVPI Airport, Ahmedabad and were informed by officers of the Directorate of Revenue Intelligence (DRI) about intelligence inputs suggesting that passenger Mr. Jay Hiteshkumar Bambharoliya, arriving from Don Mueang, Bangkok on flight FD144 at 22:10 hours, was suspected of carrying commercial quantities of diamonds. The proceedings were recorded under panchnama dated. 06-07.03.2025 (RUD-1) At around 22:30 hours, Mr. Jay Hiteshkumar Bambharoliya was intercepted while he attempted to exit through the Green Channel and, upon inquiry, denied carrying any declarable items, including gold and precious stones. During the interception, he was informed that his personal search and baggage examination would be conducted. He was given the option to be searched in the presence of an Executive Magistrate or a Gazetted Officer, and he consented to being searched in front of the Superintendent, AIU, and Customs Ahmedabad.

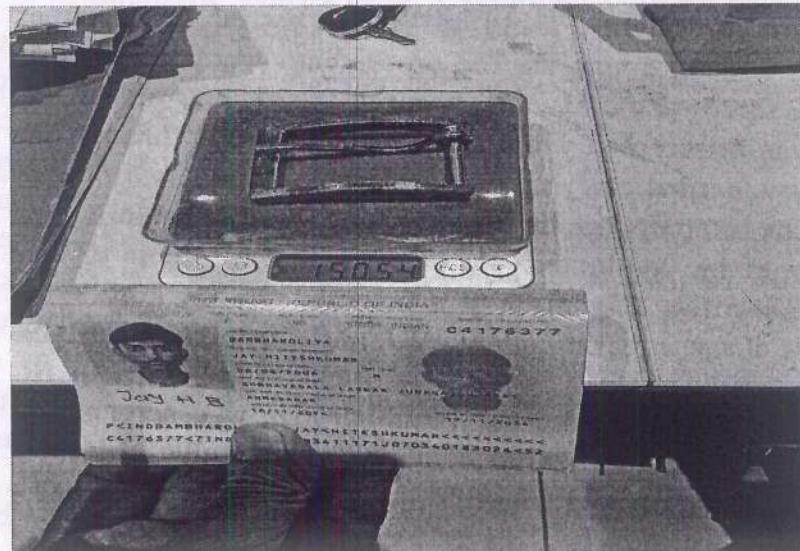
3. Further, Mr. Jay Hiteshkumar Bambharoliya was screened through the Door Frame Metal Detector (DFMD) after removing all metallic objects from his person. However, no audible alarm was triggered, indicating the presence of any metal on his body or clothing. However, when his belt and purse were screened, officers observed unusual metallic images in the belt buckle. Upon closer inspection, the belt buckle was found to have an abnormal weight. When questioned, Mr. Jay Hiteshkumar Bambharoliya admitted that the buckle was made of gold and stated that it had been provided to him by Mr. Piyush Parsotambhai Barvaliya residing at Bangkok.

4. Further, a personal search conducted in the presence of panchas and a Gazetted Officer of Customs led to the discovery of a transparent polythene packet concealed in his underwear, containing eight small transparent pouches with shining material resembling diamonds, bearing markings and writings. Upon being questioned by the officer, Mr. Jay Hiteshkumar Bambharoliya stated that the material in question was diamond. He further explained that he was unaware of its exact quantity, quality, or value. He also informed the officer that he did not possess any bill or certificate for the diamonds, and that he had neither filed any declaration nor made any disclosure to the Customs or Directorate of Revenue Intelligence (DRI) authorities regarding the same. Mr. Bambharoliya admitted that the diamonds were intended for smuggling and were therefore concealed.



5. No incriminating or prohibited items were detected in his baggage upon inspection.

6. Thereafter, the officers requested Government Approved Valuer Mr. Kartikey Vasantrai Soni to examine a belt buckle coated with white material recovered from Mr. Jay Hiteshkumar Bambharoliya. Upon receiving the belt buckle, Mr. Kartikey Vasantrai Soni weighed it and confirmed a gross weight of 150.540 grams. The DRI officers documented the weight with photographs as part of the investigation.



7. After testing and purity analysis, Mr. Kartikey Vasantrai Soni submitted Valuation Report (Annexure - A), Certificate No. 1740/2024-25 dated 07.03.2025 (**RUD-2**), confirming that the gold recovered weighed 150.540 grams, had a purity of 999.9/24kt, was coated with white rhodium, with a market value of Rs. 13,41,311 and a tariff value of ₹12,25,254.

8. Further, the weightment of eight small transparent pouches recovered from Mr. Jay Hiteshkumar Bambharoliya's undergarments, which were purported to contain diamonds, was conducted in the presence of independent panchas. The detailed pouch-wise weightment records are as follows.

Sr. No.	Marks/Number on the pouch	Gross Weight with Polythene Bag in Grams
1	1/5, 860/163.06	33.42
2	1/4, 340/81.59	17.11
3	1/3, 215/70.81	15.07
4	1/6, 462 Pcs/70.59	15.00
5	1/2, 64/33.65	7.62
6	1/3, 215/70.97	15.06

7	1/5, 155/29.67	7.00
8	1/4, 134/31.91	7.33

9. As the Government Approved Valuer was unavailable later, officers detained the following items under reasonable belief of attempted smuggling for further investigation under the Customs Act, 1962.

- (i) Eight small transparent plastic pouches containing diamonds and the gold belt buckle weighing 150.540 grams (999.9/24Kt);
- (ii) Packing material used for concealment;
- (iii) Original boarding pass for seat No. 15E on AirAsia flight FD144 from Don Mueang (DMK) to Ahmedabad dated 06.03.2025; and
- (iv) A copy of Passport No. C4176377 of Mr. Jay Hiteshkumar Bambharoliya.

Testing and Valuation of the Diamonds

10. Testing and valuation of the diamonds were conducted under the panchnama proceedings dated 07.03.2025 (**RUD-3**). During the proceedings, the Government Approved Valuer systematically opened each small transparent pouch containing the suspected diamonds and examined the contents using a Synthetic Diamond Scanner and magnifying eye glass. After testing, the contents were securely placed in zip-locked polythene pouches. Any lab-grown diamonds or other substances detected were segregated into separate marked zip-locked pouches. Each tested and segregated sample, along with its original pouch, was labeled from A-1 to A-8. Upon completion of weighment and quality identification, Mr. Kartikey Vasantrai Soni, Government Approved Valuer, submitted his detailed report vide Certificate No. 1745/2024-25 dated 07.03.2025 (Annexure-B) (**RUD-4**), specifying the valuation and findings of the diamonds. As per the said Certificate No. 1745/2024-25 dated 07.03.2025, the said 8 pouches contained cut and polished natural diamonds, totaling 552.55 carats, with a total market value of ₹3,39,08,200/-.

The details are reproduced as follows:

Sr. No.	Marks/Number on Pouch	Description	Diamond Shape	Diamond Size	Diamond Weight (Carat)	Diamond Weight in Carat	Natural Diamond Rate (Rs./ct)	Total Value (Rs.)
						Natural CVD		
A1	1/5, 860/163.06	Loose Diamond Cut & Polished	RD	1/5	163.25	163.05	0.2	55000
A2	1/4, 340/81.59	Loose Diamond Cut & Polished	RD	1/4	81.7	81.7		65000
A3	1/3, 215/70.81	Loose Diamond Cut & Polished	RD	1/3	70.81	70.81		50000
A4	1/6, 462 pcs/70.59	Loose Diamond Cut & Polished	RD	1/6	70.59	70.44	0.15	55000
A5	1/2, 64/33.65	Loose Diamond Cut & Polished	RD	1/2	33.65	33.65		75000
								2523750

A6	1/3, 215/70.97	Loose Diamond Cut & Polished	RD	1/ 3	70.97	70.97		80000	5677600
A7	1/5, 155/29.67	Loose Diamond Cut & Polished	RD	1 /5	29.67	29.67		60000	1780200
A8	1/4, 134/31.91	Loose Diamond Cut & Polished	RD	1 /4	31.91	31.91		70000	2233700
					552.55	552.2	0.35		33908200

13. SEIZURE OF THE SMUGGLED DIAMOND:

13.1 Further, as the above said 552.55 carats of smuggled diamond having total value of Rs. 3,39,08,200/- (Rupees Three Crore Thirty Nine Lakhs Eight Thousand Two Hundred only) and Gold having weight of 150.540 having purity 999.9/24kt having market value of Rs. 13,41,311/- (Rupees Thirteen Lacs Forty One Thousand three hundred and eleven only) were attempted to be smuggled in India in contravention of the provisions of Customs Act, 1962, Foreign Trade Policy, Baggage Rules, 2016, the same were seized under the provisions of Section 110 fo the Customs aCt, Seizure Memo issued vide F. No. DRI/AZU/GI-02/ENQ-24/2025 dated 07.03.2025 **(RUD-5)**, on reasonable belief that the said goods along with packing material are liable for confiscation under the provision of Section 111 of the Customs Act, 1962, on account of being attempted to smuggle in India in contravention of the provisions of the Customs Act, 1962, Foreign Trade Policy, Baggage Rules, 2016 etc. The seized diamond, Gold and remnants of packing material were deposited at SVPI Airport vide letter F. No. DRI/AZU/GI-02/ENQ-24/2025 dated 16.4.2025 **(RUD-6)** under warehouse entry No.7333/17.4.2025.

14. Statement of Mr. Jay Hiteshkumar Bambharoliya:

14.1 Statement of Mr. Jay Hiteshkumar Bambharoliya was recorded on 07.03.2025 **(RUD-7)** under the provisions of Section 108 of the Customs Act, 1962, wherein he, inter alia, stated that;

- He had traveled abroad twice, both times to Thailand. On both occasions, his travel tickets to Thailand were arranged by his maternal uncle (Mama), Mr. Piyush Parsotambhai Barvaliya, who has been residing in Bangkok, Thailand for over ten years.
- confirmed the facts recorded therein the panchnamas dated 06-07.3.2025 and 7.3.2025; recovery of a gold belt buckle; confirmed the recovery of pouches containing diamonds concealed in the underwear worn by him during his return journey on 6th March 2025 from Don Mueang Airport (DMK), Bangkok, to Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad; the valuation process was conducted by the Government Approved Valuer, who thoroughly examined the items to determine their weight, purity, and market value, and subsequently submitted a detailed official valuation report. Upon questioning, he admitted it was made of gold and stated it was given to him by his maternal uncle, Mr. Piyush Parsotambhai Barvaliya, in Bangkok.
- His most recent trip began on 3rd March 2025. He returned from Don Mueang International Airport (DMK), Bangkok, to Ahmedabad on 6th March 2025 via flight FD 144 (PNR: ZYWWPM). He was intercepted by DRI officers while exiting through the Green Channel at Sardar Vallabhbhai Patel International Airport (SVPI), Ahmedabad.
- The ticket for his journey from Surat to Bangkok on 3rd March 2025 was booked by another maternal uncle residing in Surat.

- All food and miscellaneous expenses in Bangkok were borne by his maternal uncle (Mama), Mr. Piyush Parsotambhai Barvaliya.
- Mr. Piyush Parsotambhai Barvaliya has been residing in Bangkok for over 10 years and is engaged in the gold and diamond jewellery business, operating his own company, K.D. International Group Co. Ltd., in Bangkok.
- His Passport No. is Z7914388 (issued at Bangkok, Republic of India); his mobile numbers are +66851519927 and +916354382245.
- In India, Mr. Piyush's family resides at Shobhavadla Lashkar, Taluka Visavadar, Dist. Junagadh, Gujarat-362020.
- During the recent trip, Mr. Piyush Parsotambhai Barvaliya, gave him a belt (with a gold buckle) and an underwear (used to conceal diamond pouches) at his residence in Bangkok, instructing him to wear both for the return journey to India.
- Mr. Piyush Parsotambhai Barvaliya resides at 375/328 Belle Park Condominium Tower 3, 10th Floor, Soinarathiwas 24, Chong nonsi, Yan Nawa 10120, Bangkok.
- He was told by his uncle that, after arriving home in Ahmedabad, someone would contact him to collect the items; He does not know the identity of this receiver.
- Mr. Piyush Parsotambhai Barvaliya promised him some monetary reward for delivering the said gold belt buckle and diamonds, but did not specify the amount.
- Mr. Jay Hiteshkumar Bambharoliya expressed concern about being caught at the airport, but Mr. Piyush Parsotambhai Barvaliya assured him there would be no problem and did not disclose the quantity or quality of the diamonds.
- He followed his uncle's instructions and wore the belt with buckle made of gold and underwear concealing the diamonds for his return journey to Ahmedabad.
- He was allowed to witness the proceedings.
- He acknowledged that the government approved valuer's report identified the contents of the 8 pouches as natural diamonds, with a total carat weight and market value as per the report.
- He admitted he did not declare the gold or diamonds to customs authorities at Ahmedabad, nor did he carry any legitimate import/export documents.
- He confirmed that the items were brought in a concealed manner for the purpose of smuggling.
- As per the Valuation Report dated 07.03.2025, the gold belt buckle weighed 150.540 grams (purity 999.0/24 Kt, tariff value Rs. 12,25,254/-, market value 13,41,311/-.
- As per the Valuation Report dated 07.03.2025, the diamonds weighed 552.5 cts with a total value of Rs. 3.39 Crores.
- He admitted that it is illegal to smuggle gold and diamonds without declaring them to Customs authorities.
- He acknowledged, after being explained the law, that the gold belt buckle and diamonds he attempted to smuggle from Bangkok to India are liable for confiscation under Section 111 of the Customs Act, 1962.

It appears that Mr. Jay Hiteshkumar Bambharoliya admitted to traveling twice to Thailand, with travel arranged by his maternal uncle, Mr. Piyush Parsotambhai Barvaliya, a Bangkok-based gold and diamond businessman. During his return trip from Bangkok on 6th March 2025, he was intercepted at Ahmedabad airport carrying a gold belt buckle and diamonds concealed in his underwear, provided by Mr. Piyush with instructions to smuggle them undeclared. The diamonds and gold were valued by a government-approved valuer. He acknowledged the illegality of smuggling, non-declaration of the items, and their liability to confiscation under Section 111 of the Customs Act, 1962. Mr. Jay claimed limited knowledge of the transaction but confirmed following instructions for concealment and delivery to an unknown recipient in Ahmedabad.

15. Arrest of Mr. Jay Hiteshkumar Bambharoliya:

On 07th March 2025, Mr. Jay Hiteshkumar Bambharoliya (S/o Mr. Hiteshkumar Kantibhai Bambharoliya, aged 19 years, resident of Plot Vistar, Rafala, Amreli, Gujarat, Passport No. C4176377) was placed under arrest under Section 104 of the Customs Act, 1962, as there was reason to believe that offences punishable under Section 135(1)(i)(A) and (B) of the Customs Act, 1962, had been committed. It was found that he had knowingly participated in a syndicate involved in the smuggling of 552.55 carats of diamonds (market value Rs. 3,39,08,200) and 150.540 grams of gold (market value Rs. 13,41,311) from Bangkok to India through SVPI Airport, Ahmedabad, by concealing these items in his underwear and belt buckle respectively. The diamonds and gold were recovered from his person and seized under panchnama proceedings dated 06/07.03.2025. The process of smuggling was undertaken in connivance with Mr. Piyush Parsotambhai Barvaliya @ Bangkok, with common intention to smuggle the said goods, while intentionally withholding these facts from Customs Authorities and DRI Officers and failing to produce any legitimate documents.

Follow up Action:

16.1 A search was conducted on 11th March 2025 at the residential premises of Mr. Bipinbhai Mansukhbhai Baravaliya, located at Plot No. 48, 1st and 2nd Floor, Ashirvad Park Society, Behind Swastik Tower, Sarthana Jakatnaka, Varachha, Surat-395006, and the proceedings were recorded under the panchnama dated 11.3.2025 (**RUD-8**). Family members of Mr. Bipinbhai Baravaliya were present during the search, and no incriminating evidence relevant to the current inquiry was found. During the said search proceeding, on being asked Smt. Bhanu Bipinbhai Baravaliya, wife of Mr. Bipinbhai Baravaliya deposed that his husband is engaged in business of diamond and jewellery.

16.2 Summons dated 11th March 2025 and 11th April 2025(**RUD-9**) were issued to Mr. Bipinbhai Mansukhbhai Baravaliya; however, he failed to appear in response to both the summons.

16.3 CAF/SDR/CDR of mobile number 9313065146 belonged of Mr. Jay Hiteshkumar Bambharoliya, 6354382245 belonged to Mr. Piyush Purshotambhai Barwarlia and mobile number 9979745245 belonged to Mr. Bipinbhai Mansukhbhai Baravaliya, were called from the carrier vide letter F. No. DRI/AZU/GI-02/ENQ-24/2025 dated. 03.04.2023 (**RUD-10**) and analysed. The same were received vide email dated 07.04.2025 (**RUD-11**) and were further analysed and confronted to the concern persons while recording of their statement.

16.4. The statement of Mr. Bipinbhai Mansukhbhai Baravaliya, was recorded under Section 108 of the Customs Act, 1962, on 6th June 2025 (**RUD-12**), in response to the summons dated 6th June 2025, wherein he inter-alia stated that

- He did not respond to the summons dated 11.03.2025 (CBIC DIN 202503DDZ10000992809) issued by DRI, Surat, and 11.04.2025 (CBIC DIN 202504DDZ10000764484) issued by DRI, Ahmedabad, as he was feeling frightened, having never previously faced any inquiry, search, or arrest.
- He confirmed visiting SVPI Airport, Ahmedabad on 07.03.2025 after receiving a call around 1:30 A.M. from Mr. Piyush Purshotambhai Barwarlia, who informed him that his nephew, Mr. Jay Hiteshkumar Bambharoliya, had landed at the airport but was unreachable. Acting on this request, he went to SVPI Airport, Ahmedabad in his own car (registration number GJ05 RU 4408). After inquiring with CISF and Customs officials, he learned that Mr. Jay Hiteshkumar Bambharoliya had been taken to the DRI office; he did not visit the DRI office and returned to Surat later that night.
- Engaged in the business of metal stickers and share Market.

- Mr. Bipinbhai Baravaliya stated that Mr. Piyush Purshotambhai Barvaliya is his cousin and Mr. Jay Hiteshkumar Bambharoliya is Mr. Piyush's nephew.
- He and Mr. Piyush Purshotambhai Barvaliya are from Shohavadala (Lascar), Junagadh District, and their residences share a common wall there.
- He met Mr. Piyush Purshotambhai Barvaliya during his visit to Bangkok in the month of February 2025.
- To his knowledge, Mr. Piyush Purshotambhai Barvaliya has been residing in Bangkok for over 10 years and is the director of M/s K.D. International Group Co., Ltd., located in the JTC Area of Bangkok.
- He did not book any air ticket for Mr. Jay Hiteshkumar Bambharoliya, but only provided a printout of the ticket, which he received from Mr. Piyush Purshotambhai Barvaliya.
- He confirmed that Mr. Piyush Purshotambhai Barvaliya continues to reside in Bangkok.
- Prior to Mr. Jay Hiteshkumar Bambharoliya's departure for Bangkok from Surat, Mr Jay stayed at his residence on 02.03.2025 and on the morning of 03.03.2025, he accompanied Mr. Jay Hiteshkumar Bambharoliya to the airport and dropped him off for his flight.
- He explained that he has known Mr. Jay Hiteshkumar Bambharoliya since birth, as their villages (Rafala, Taluka Bagsara, Amreli District) are the same and they are family acquaintances.
- Upon perusal of the call data records for his mobile number (9979745245) and Mr. Jay's mobile number (9313065146) dated 01.03.2025 and 02.03.2025, stated that the calls were related to Mr. Jay's upcoming first international journey, as Mr. Jay had stayed at his residence prior to departure and was dropped off at the airport by him. The said calls exchanged were brief and mostly social in nature, such as greetings or travel-related queries.

Details of the relevant call data records provided by JIO and perused by Mr. Bipinbhai Mansukhbhai Baravaliya are reproduced as follows.

A Party Number	Call Type	Type of Connection	B Party Number	Call Date	Call Time	Call Duration (sec)
091-9979745245	in	PREPAID	091-9313065146	14/02/2025	15:08:43	63
091-9979745245	in	PREPAID	091-9313065146	19/02/2025	18:17:49	26
091-9979745245	out	PREPAID	091-9313065146	1/3/2025	9:58:12	52
091-9979745245	in	PREPAID	091-9313065146	1/3/2025	10:29:06	27
091-9979745245	out	PREPAID	091-9313065146	1/3/2025	12:48:58	46
091-9979745245	in	PREPAID	091-9313065146	1/3/2025	22:02:06	23
091-9979745245	in	PREPAID	091-9313065146	2/3/2025	4:28:11	15
091-9979745245	out	PREPAID	091-9313065146	2/3/2025	22:46:17	13
091-9979745245	in	PREPAID	091-9313065146	2/3/2025	23:17:52	6

- he had traveled abroad several times, including more than 10 visits to Bangkok, as well as trips to Sri Lanka (2018) and Malaysia (2015), all for pleasure purposes.
- Categorically denied any concern or involvement regarding the recovery of 552.20 carats of natural diamonds and 150.540 grams of gold in buckle shape from Mr. Jay Hiteshkumar Bambharoliya during the panchnama proceedings on 06.03.2025.
- while he knows both Mr. Piyush Purshotambhai Barvaliya and his nephew Mr. Jay Hiteshkumar Bambharoliya, he has no business relationship with them.
- He stated that after Jay's arrest, Mr. Piyush Purshotambhai Barvaliya informed him that the diamonds and gold belonged to Mr. Piyush Purshotambhai Barvaliya and had been sent with his nephew, Mr. Jay Hiteshkumar Bambharoliya, for business purposes to help Jay to establish himself in business.

- it is illegal to smuggle diamonds without declaring them to the Customs authorities.

From the deposition of Mr. Bipinbhai Mansukhbhai Barvaliya, it is evident that he is engaged in the metal sticker and share market business and admitted familial ties with Mr. Piyush Parsotambhai Barvaliya, a Bangkok-based gold and diamond businessman, and Mr. Jay Hiteshkumar Bambharoliya, his nephew. He acknowledged accompanying Mr. Jay to the airport on 03.03.2025 prior to his departure to Bangkok. He denied involvement in the smuggling of 552.20 carats of diamonds and 150.540 grams of gold recovered from Mr. Jay during the panchnama proceedings dated 06.03.2025. He confirmed brief and predominantly social calls with Mr. Jay preceding the journey, as substantiated by call data records. Despite being informed post-arrest by Mr. Piyush that the diamonds and gold belonged to him and were sent via Mr. Jay for business purposes, Mr. Bipinbhai disavowed any business relationship with them. It is further incumbent to note that during the search proceedings at the residence of Mr. Bipinbhai Mansukhbhai Barvaliya, his wife, Smt. Bhanu Bipinbhai Barvaliya, unequivocally deposed that her husband is engaged in the business of diamonds and jewellery. This unequivocal deposition stands in direct and material contradiction to the statements tendered by Mr. Bipinbhai himself. Such manifest contradictions constitute a deliberate act to mislead the investigating authorities and reflect mala fide intent.

Forensic Analysis of Mobile Forensic

16.5 Mobile phone voluntarily received during recording of his statement from Mr. Jay Hiteshkumar Bambharoliya i.e. iPhone 11 Pro Max, model no. MWFE2LL/A, Serial No. FK1CD5E1N70H, having IMEI 353893109646191 and IMEI2 353893109629387 was forwarded to the Director/Office-in-Charge, Digital Forensics Laboratory, DGGI, NFSU Lab, Gandhinagar vide letter F. No. DRI/AZU/GI-02/ENQ-24/2025 Dated, 3.4.2025 **(RUD-13)** for forensic examination and retrieval of data. The retrieved data was received vide letter Case No DGGI-NFSU/DFL/2025/AZU/35/104 Dated. 25.6.2025 **(RUD-14)**. The data retrieved and extracted from the said mobile phones were subsequently analysed in detail, and the relevant evidence i.e. WhatsApp communication between Mr. Jay Hiteshkumar Bambharoliya (Mobile No. 97230 39114) and Mr. Bipinbhai Mansukhbhai Barvaliya (Mobile Number 9979745245) **(RUD-15)**, Mr. Piyush Parsotambhai Barvaliya (Mobile Number +66851519927) **(RUD-16)** was confronted to Mr. Jay Hiteshkumar Bambharoliya during the recording of his statement on 29.08.2025, as elaborated in the subsequent paragraph.

16.6 Statement of Mr. Jay Hiteshkumar Bambharoliya was recorded on 29.8.2025 **(RUD-17)** under the provisions of Section 108 of the Customs Act, 1962, wherein he, inter alia, stated that;

- Mr. Piyush Parsotambhai Barvaliya currently resides in Bangkok and has not visited India for at least the past two years; his email ID is Bluegems99@gmail.com.
- Neither on his arrival from Bangkok on 06.03.2025 nor till date has Mr. Piyush Parsotambhai Barvaliya provided any documents related to the recovered/seized natural diamond (552.20 carats) and gold in buckle shape (150.540 grams).
- The gold in buckle shape (150.540 grams) was brought into India as per the directions of Mr. Bipin Barvaliya and was intended to be delivered to him or his authorized person; Mr. Piyush Parsotambhai Barvaliya had given the gold buckle.
- The natural diamond (552.20 carats) was given to Mr. Jay Bambharoliya by Mr. Piyush Parsotambhai Barvaliya to initiate his trading business on a commission basis; Mr. Bambharoliya possesses limited knowledge of the diamond industry.

- The markings on the pouches of the seized diamonds (such as 1/6, 1/5, 1/4, 1/3, and ½) denote the sizes of the diamonds, while numbers such as 163.05, 81.70, 70.81, etc., represent the carat values. (One carat equals 200 milligrams.)
- The intended trading price for the diamonds was approximately ₹30,000 to ₹40,000 per carat; apart from his commission, the remaining amount was to be remitted to Mr. Piyush Parsotambhai Barvaliya.
- Mr. Jay Bambharoliya perused WhatsApp chats with Mr. Piyush Parsotambhai Barvaliya and Shri Bipinbhai Mansukhbhai Baravaliya, retrieved from his iPhone 11 Pro Max (model MWFE2LL/A, Serial FK1CD5E1N70H), and affixed his dated signature on the printouts.
- Mobile number 9979745245 saved as 'Bipin Mama' belongs to Shri Bipinbhai Mansukhbhai Baravaliya; mobile number +66851519927 saved as 'Piyush Mama 2' belongs to Mr. Piyush Parsotambhai Barvaliya in Bangkok.
- WhatsApp chats with Bipin Mama revealed that Shri Bipinbhai Mansukhbhai Baravaliya owns the seized gold buckle and closely monitored the Bangkok trip, coordinated travel documents, and arranged a driver (number 704169498) to receive Mr. Bambharoliya in Ahmedabad and escort him to Surat; Bipin Mama promised Rs. 25,000 to Rs. 30,000 for delivery of the gold buckle.
- WhatsApp chats with Piyush Mama 2 showed that from 03.03.2025 onwards, the maternal uncle closely monitored and guided Mr. Bambharoliya's entire journey from immigration to exit and return via continuous WhatsApp communication.

It appears that Mr. Piyush Parsotambhai Barvaliya, currently residing in Bangkok and absent from India for over two years, has not produced any documents related to the seized 552.20 carats of natural diamonds and 150.540 grams of gold in buckle form. The gold buckle, provided by Mr. Piyush as per instructions from Mr. Bipin Barvaliya, was intended for delivery to Mr. Bipin or his authorized agent. The diamonds were given by Mr. Piyush to Mr. Jay Bambharoliya to initiate his trading business on a commission basis, with Mr. Jay having limited knowledge of the diamond industry. WhatsApp chats retrieved from Mr. Jay's phone show ongoing coordination and control of the smuggling operation by Mr. Bipinbhai and Mr. Piyush, including detailed monitoring of Mr. Jay's journey and arrangements for the reception and transportation of the items. Mr. Bipin promised Rs. 25,000 to Rs. 30,000 for the delivery of the gold buckle. The markings on the diamond pouches indicate carat sizes and weights, with trading prices estimated at ₹30,000 to ₹40,000 per carat, with commissions and proceeds to be remitted to Mr. Piyush.

17.1. Relevant Legal Provisions under the CUSTOM ACT, 1962:

Section 2(22) : "goods" includes -

- (a) ...;
- (b) ...;
- (c) baggage;
- (d) ...; and
- (e) ...;

SECTION 2(33): "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

SECTION 2(39): "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

SECTION 11A: Definitions

(a) "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force

SECTION 77: Declaration by owner of baggage. -

The owner of any baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

SECTION 79. Bona fide baggage exempted from duty. -

(1) The proper officer may, subject to any rules made under sub-section (2), pass free of duty -....

(2) the Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may specify -

.....

Section 100: Power to Search Suspected persons entering or leaving India, etc.

(1) If the proper officer has reason to believe that any person to whom this section applies has secreted about his person, any goods liable to confiscation or any documents relating thereto, he may search that person.

(2) This section applies to the following persons, namely:-

- (a) any person who has landed from or is about to board, or is on board any vessel within the Indian customs waters;
- (b) any person who has landed from or is about to board, or is on board a foreign-going aircraft;
- (c) any person who has got out of, or is about to get into, or is in, a vehicle, which has arrived from, or is to proceed to any place outside India;
- (d) any person not included in clauses (a), (b) or (c) who has entered or is about to leave India;
- (e) any person in a customs area.

Section 111. Confiscation of improperly imported goods, etc. -

The following goods brought from a place outside India shall be liable to confiscation: -

- (a) ...
- (b) ...
- (c) ...

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation ;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods

under transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;]

Section 112. Penalty for improper importation of goods, etc. -

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

Section 114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

SECTION 119. Confiscation of goods used for concealing smuggled goods. -

Any goods used for concealing smuggled goods shall also be liable to confiscation.

Section 120 Confiscation of smuggled goods notwithstanding any change in form, etc.

(1) Smuggled goods may be confiscated notwithstanding any change in their form.

Section 123: Burden of proof in certain cases. -

Where any goods to which this section applies are seized under this act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -

(a) In a case where such seizure is made from the possession of any person, -

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person.

(b) In any other case, on the person, if any, who claims to be the owner of the goods so seized.

This section shall apply to gold and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

Rule 5 of the Baggage Rules, 2016

A passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of jewellery upto a weight, of twenty grams with a value cap of fifty thousand rupees if brought by a gentleman passenger, or forty grams with a value cap of one lakh rupees if brought by a lady passenger.

CBIC Customs Notification No. 50/2017-Customs dated 30.06.2017 where the condition regarding import of gold by passenger in the following manner:

If,

1. (a) the duty is paid in convertible foreign currency;
- (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and
2. the gold or silver is,-
 - (a) carried by the eligible passenger at the time of his arrival in India, or
 - (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and**
 - (c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ;

Provided that **such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs.**

Explanation. - For the purposes of this notification, “eligible passenger” means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

17.2 Foreign Trade (Development and Regulation) Act, 1992

Section 3: Powers to Make Provisions Relating to Imports and Exports

(1)

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services and technology.

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly.

Section 7. Importer-exporter Code Number.

No person shall make any import or export except under an Importer-exporter Code Number granted by the Director General or the officer authorised by the Director General in this behalf, in accordance with the procedure specified in this behalf by the Director General.....

- 2.01 FTP, 2023 regarding import /Exports of goods (a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive

trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports.

- Under ITC (HS) heading sub code 98030000, the import of all dutiable articles imported by a passenger or a member of a crew in their baggage is restricted, and such import is allowed only in accordance with the provisions of the Customs Baggage Rules as per clause 3(1) (h) of the Foreign Trade (Exemption from Application of Rules in Certain Cases) Order, 1993.

2.27 FTP, 2023 Import through Passenger Baggage

- (a) Bona-fide household goods and personal effects may be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by Ministry of Finance.
- (b) Samples of such items that are otherwise freely importable under FTP may also be imported as part of passenger baggage without an Authorisation subject to Baggage Rules as notified by Customs from time to time.
- (c) Exporters coming from abroad are also allowed to import drawings, patterns, labels, price tags, buttons, belts, trimming and embellishments required for export, as part of their passenger baggage, without an Authorization subject to value limit as laid down in FTP or as per the relevant Customs notification(s) in this regard.
- (d) Any item(s) including Samples or Prototypes of items whose import policy is "restricted" or "prohibited" or is canalised through STEs are not permitted as part of passenger baggage except with a valid authorization/ permission issued by DGFT.

Rule 11 of FOREIGN TRADE (REGULATION) RULES, 1993

Declaration as to value and quality of imported goods. - On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents

Section 11. Contravention of provisions of this Act, rules, orders and foreign trade policy

- (1) *No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the export and import policy for the time being in force.*

18. Contravention and Charges

18.1 From the facts and evidences in the form of panchnama, statements and other evidences discussed hereinabove, it appears that this is a case of outright smuggling of diamond and gold through SVPI Airport, Ahmedabad. Mr. Piyush Parsotambhai Barvaliya and Mr. Bipinbhai Mansukhbhai Baravaliya are alleged to be the masterminds behind a

smuggling racket involving the illegal import of 552.55 carats of natural diamonds valued at ₹3.39 crore and 150.540 grams of 999.9/24 KT gold worth approximately ₹13.41 lakh. The operation was reportedly executed with the assistance of Mr. Jay Hiteshkumar Bambharoliya, who acted as the carrier. Mr. Jay Hiteshkumar Bambharoliya concealed these high-value items and bypassed customs regulations, constituting a serious violation of Indian customs and foreign trade laws, leading to confiscation of goods and penal actions under relevant provisions of the Customs Act, 1962, and the Foreign Trade (Development and Regulation) Act.

18.2 Further, Under the Customs Act, 1962, Customs Baggage Declaration (Amendment) Regulations, 2016, Baggage Rules, 2016, Foreign Trade Policies 2015-20 and 2023, and the Foreign Trade (Development and Regulation) Act, 1992, every passenger entering India is legally obligated to declare all dutiable goods carried in baggage at the Green Channel and pay applicable duties. All dutiable articles falls under Customs Tariff Heading (CTH) 9803. Section 77 to 81 as contained in Chapter XI of the Customs Act, 1962, deals with the special provision regarding baggage. The present system of clearance of passenger's baggage is to great degree, based on the trust reposed in the passengers who are expected to make a bona fide and complete declaration of the contents of their baggage, for the purpose of clearing it, as envisaged in Sec. 77 of the Customs Act 1962. Section 79 of the Act talks of the *bona fide* baggage, which is exempted from Customs duty and proper officer has been empowered to pass free of duty any article which is in the baggage of a passenger and which has been in his use for a prescribed period or is for his use or is meant for making gifts or souvenir. Thus a passenger arriving in India, statutorily is required to make a true and correct declaration about the contents of his baggage and only *bona fide* personal baggage is allowed clearance from the mode of passenger baggage and import in commercial quantity is not allowed.; failure to do so is a violation, attracting confiscation under Section 111 of the Customs Act, 1962.

18.3 In addition, the import of gold and diamonds violated the Foreign Trade (Development and Regulation) Act, 1992 (FTDR Act), Foreign Trade Policy (FTP), and the Handbook of Procedures under FTP. Section 11 of the FTDR Act mandates that no import shall occur except in accordance with the Act, rules, orders, and existing foreign trade policy. It further appears that, under the provisions of the Foreign Trade (Development and Regulation) Act, 1992, all imports and exports are required to be conducted in accordance with its provisions. Any restrictions or prohibitions under the said Act appear to be deemed as prohibitions under Section 11 of the Customs Act, 1962.

In respect to the Smuggled Gold

18.4 Further, pursuant to DGFT Notification No. 49/2015-2020, **gold in any form, including gold above 22 carats, has been categorized under the restricted category for import purposes.** and may only be imported through authorized channels as per FTP, RBI circulars, and CBIC notifications.

18.5 Further, as in the present case the passenger Mr. Jay Hiteshkumar Bambharoliya had gone to Bangkok on 03.03.2025 and returned on 06.03.2025 is not the eligible person in terms of the provisions of Notification Customs Notification No. 50/2017-Customs dated 30.06.2017. Hence, Mr. Jay Hiteshkumar Babbharoliya was not eligible to import 150.540 grams of 999.9/24 KT gold worth approximately ₹13.41 lakh, as the permissible limit for gold import by an eligible passenger is up to 1 kilogram after staying abroad for at least six months, with specified duty payment. Further, only

passengers meeting these criteria and complying with customs formalities are allowed to import gold legally. Any import exceeding these limits without authorization is liable for confiscation and penalties under the Customs Act.

Non- Bonafide Baggage

18.6 Further, the seized goods i.e. 552.55 carats of natural diamonds and 150.540 Grams of Gold having purity 999.9/24 KT under the guise of Belt Buckle, found concealed, smuggled and carried by him were found to be of commercial quantity and does not qualify under the definition of "Bonafide baggage" in terms of Para 2.27 of the Foreign Trade Policy 2023. Mr. Jay Hiteshkuar Bambharoliya opted for green channel at the airport and on being asked by the officer, he clearly denied of having any dutiable items to declare before the Customs Authorities, which clearly shows his intention/preparedness for smuggling of natural Diamond and Gold through SVPI Airport.

Smuggling

18.7 It appears that the carrying of said 552.55 carats of natural diamonds valued at ₹3,39,08,200/- (Rupees Three Crore Thirty Nine Lakh Eight Thousand Two Hundred only) and 150.540 Grams of Gold having purity 999.9/24 KT having market value 13,41,311/- in person by the above persons, as discussed in above paras is in contravention to the statutory provisions applicable for the import of gold and Diamonds and it amounts to "smuggling" as defined in Section 2(39) of the Customs Act, 1962.

Prohibited Goods

18.8 Further, the transportation of the Foreign Origin goods, without proper documentations/papers is covered under "prohibition". In terms of Section 7 of the Foreign Trade (Development and Regulation) Act, 1992, no person shall make an import except under an importer exporter code number. In terms of Section 2(33) of the Customs Act, 1962. 'Prohibited goods' means any goods the import or export of which is subject to any prohibition under this act or any other law for the time in being force. Restrictions on importing precious metals and diamonds in commercial quantity through passenger baggage amount to prohibition; breaches render goods prohibited and liable for confiscation under the provisions of Customs Act, 1962. It further appears that, under the provisions of the Foreign Trade (Development and Regulation) Act, 1992, all imports and exports are required to be conducted in accordance with its provisions.

Section 123 of the Customs Act, 1962

18.9 Further, in terms of provisions under Section 123 of the Customs Act, 1962, it is the responsibility of the person who is in possession of the said gold /silver or the person claiming ownership of the same, to prove that the same were not smuggled gold. However, no person has come forward to claim the said seized goods.

18.10 In the instant case. Mr. Jay Hiteshkuar Bambharoliya had attempted to smuggle seized goods by way of concealment i.e. Diamonds in underwear and Gold under the guise of Belt Buckle from Don Mueang, Bangkok to Ahmedabad which was recovered when Mr. Jay Hiteshkuar Bambharoliya was intercepted based on a specific intelligence of DRI. Neither he produced any documents for its possession nor has he declared the same before the Customs on arrival and not even declared after his interception too. Hence, the said goods brought by him into India becomes prohibited goods, and he appears to have violated the provisions of Rule 11 of the Foreign Trade (Regulation) Rules, 1993 and Section 77 of the Customs Act, 1962, read with Regulation

3 of the Custom Baggage Declaration Regulations, 2013 as amended w.e.f. 01.03.2016, and thus appears to have rendered the natural diamonds and Gold liable to confiscation under Section 111(d), 111(i), 111(l) and 111(m) of the Customs Act, 1962 read with the Baggage Rules, 2016 (as amended) and the Foreign Trade Policy.

18.11 By the said act and omission on the part of the Mr. Jay Hiteshkumar Bambharoliya, Mr. Piyush Parsotambhai Barvaliya and Mr. Bipinbhai Mansukhbhai Barvaliya, the said 552.55 carats of natural diamonds valued at ₹3,39,08,200/- (Rupees Three Crore Thirty Nine Lakh Eight Thousand Two Hundred only) and 150.540 Grams of Gold having purity 999.9/24 KT having market value 13,41,311/- became liable to confiscation under the provisions of Section 111(d), (i), (l) and (m) of the Customs Act, 1962. Further, they had deliberately dealt with the said goods i.e. in carrying, removing, concealing, harboring, purchasing and selling and dealing with the goods which they knew or had reason to believe were liable to confiscation under the provisions of Section 111 of the Customs Act 1962. The acts of omission and commission on the part of them have rendered themselves liable for penal action under the provisions of Section 112 and 114AA of the Customs Act, 1962.

18.12 It further appears that the seized packing material were used for concealment of smuggled goods, the same are also liable to confiscation under the provisions of Section 119 of the Customs Act, 1962.

19. Roles of the Key Person

19.1 Role of Mr. Jay Hiteshkumar Bambharolia

19.1.1 Mr. Jay Hiteshkumar Bambharolia played a central and deliberate role in the attempted smuggling of diamonds and gold into India. He knowingly and intentionally concealed eight pouches of cut and polished natural diamonds (totaling 552.55 carats, valued at ₹3,39,08,200/-) in his underwear and wore a belt with a gold buckle (150.540 grams, valued at ₹13,41,311/-), both of which were not declared to Customs authorities as required under the law.

19.1.2 His actions included **Concealment**: Deliberately hiding diamonds in his undergarments and gold in a belt buckle to evade detection during customs screening and personal search. **Non-declaration**: Willfully failing to declare the possession of these high-value goods at the Green Channel, in violation of Section 77 of the Customs Act, 1962 and the Baggage Rules, 2016. **Smuggling**: By these acts of commission and omission, he knowingly engaged in smuggling as defined under Section 2(39) of the Customs Act, 1962, rendering the goods liable to confiscation under Sections 111 and 119 of the Act.

19.1.3 The investigation further reveals that Mr. Jay Hiteshkumar Bambharolia's actions were part of a coordinated smuggling operation, with the diamonds and gold buckle supplied by overseas contact Mr. Piyush Purshotambhai Barvaliya in Bangkok and domestic contact Mr. Bipinbhai Mansukhbhai Barvaliya. This underscores his active involvement in a larger racket, demonstrating clear intent to evade customs duties and circumvent legal import regulations.

19.1.4 Mr. Jay Hiteshkumar Bambharolia's actions involved deliberate concealment and non-declaration of restricted goods, violating Section 77 and attracting confiscation under Sections 111(d), (i), (l) and (m) of the Customs Act, 1962. Such conduct constitutes "smuggling" under Section 2(39), with goods seized under Section 110 of the Customs Act, 1962.

19.1.5 By his acts and omissions, Mr. Jay Hiteshkumar Bambharolia has violated the provisions of the Customs Act, 1962, and the Foreign Trade (Development and Regulation) Act, 1992. As a result, he is liable to penalties, including confiscation of goods and prosecution, under Sections 112, 114AA, 119, and 135 of the Customs Act, 1962.

19.2 Role of Mr. Piyush Parsotambhai Barvaliya @ Bangkok and Mr. Bipinbhai Mansukhbhai Baravaliya

19.2.1 Mr. Piyush Parsotambhai Barvaliya, a resident of Bangkok for over ten years and proprietor of K.D. International Group Co. Ltd., engaged in the gold and diamond jewelry trade, has been established as a key facilitator in the illegal importation of gold and diamonds into India. He was responsible for supplying the contraband i.e. Diamond and Gold to Mr. Jay Hiteshkumar Bambharolia, including arranging and financing his travel and expenses, furnishing the gold belt buckle and diamond-concealing apparel, and instructing him to carry these items covertly into India. Investigation has confirmed that the diamonds supplied by Mr. Piyush Parsotambhai Barvaliya were dispatched to India without adhering to requisite legal import mandates, notably lacking DGFT authorization, customs declaration, Provisions of the Foreign Trade Policy and Customs regulations. Such acts constitute prohibited importation in violation of the Customs Act, 1962, exposing the goods to confiscation and penal proceedings. Further, smuggled gold is classified as a prohibited item under the Customs Act, 1962, making its import illegal. Such gold falls within the scope of prohibition due to non-compliance with import conditions and restrictions, rendering it liable for confiscation and penal action under the law. Mr. Piyush Parsotambhai Barvaliya's conduct amounts to deliberate abetment and facilitation of smuggling, orchestrating concealment and unauthorized importation in breach of statutory provisions.

19.2.2 It cannot be regarded as a mere coincidence that the to-and-fro journeys of Mr. Jay Hiteshkumar Bambharolia were closely monitored and actively coordinated by Mr. Bipinbhai Mansukhbhai Baravaliya through continuous communication via WhatsApp and telephone calls. Mr. Bipinbhai even accompanied Mr. Jay from Surat to the airport. At midnight on 06.03.2025, Mr. Piyush Parsotambhai Barvaliya contacted Mr. Bipinbhai and instructed him to proceed to Ahmedabad to ascertain the whereabouts of Mr. Jay. However, this contention is misleading on the part of Mr. Bipinbhai, since the records clearly establish that he had remained in continuous touch with Mr. Jay ever since his departure. Further, it is evident from the deposition of Mr. Jay that Mr. Bipinbhai had shared the mobile number of a person who had been deputed/arranged by him to bring Mr. Jay from his residence in Ahmedabad to Surat for the purpose of delivering the smuggled gold belt buckle. Further, Mr. Jay Hiteshkumar Bambharolia maintained direct contact with Mr. Piyush Parsotambhai Barvaliya, yet the travel documents, including ticket copies, were handled by Mr. Bipinbhai Mansukhbhai Baravaliya.

19.2.3 Mr. Bipinbhai Mansukhbhai Baravaliya's active supervision throughout the process ensured the smooth execution of the smuggling operation. Significantly, he had also promised a monetary reward of Rs. 25,000 to Rs. 30,000 to Mr. Jay Hiteshkumar Bambharolia for the successful delivery of the gold belt buckle.

19.2.4 Considering Mr. Jay Hiteshkumar Bambharolia's limited knowledge/contacts of the diamond industry, and the established involvement of Mr. Bipinbhai Mansukhbhai Baravaliya and Mr. Piyush Parsotambhai Barvaliya in the diamond sector—further corroborated by their meeting in Bangkok in February 2025—it is evident that the latter two masterminded the smuggling operation and deliberately utilized Mr. Jay as the carrier.

19.2.5 It is pertinent to underscore that Mr. Piyush Parsotambhai Barvaliya has deliberately attempted to obfuscate and mislead the investigation. During recording of his statement under Section 108 of the Customs Act, 1962, on 06.06.2025, he falsely represented that his vocation was limited to the business of metal stickers and share trading. Contrarily, during the panchnama proceedings held at his residence on 11.03.2025, his wife categorically deposed that he was engaged in the business of diamonds and jewellery. Such contradictory and materially false declarations amount to deliberate concealment and misrepresentation of facts, thereby constituting an offence punishable under the Customs Act, 1962. These false statements obstruct the course of due investigation and warrant strict penal consequences under the relevant provisions of the Customs law for furnishing false information to the authorities and for obstructing the investigation.

19.2.6 The assertion that the gold buckle was handed over to Mr. Jay Hiteshkumar Bambharolia for his own business purposes is an afterthought, clearly intended to obfuscate liability. Moreover, the longstanding acquaintance and association between Mr. Piyush Parsotambhai Barvaliya and Mr. Bipinbhai Baravaliya further reinforces the inference that the smuggling activity was jointly planned, coordinated, and executed by them.

19.2.7 By their acts and omissions, Mr. Piyush Parsotambhai Barvaliya and Mr. Bipinbhai Baravaliya have concerned themselves by dispatching/importing goods in violation of Indian Import laws and thereby made them liable for penal consequences, including confiscation and prosecution under Sections 111, 112, 114AA, 119, and 135 of the Customs Act, 1962, as well as non-compliance under the Foreign Trade (Development and Regulation) Act, 1992. His actions demonstrate involvement in an organized smuggling syndicate evading customs laws, causing substantial revenue loss to the Government of India.

20. Show Cause

20.1 Now, therefore, Mr. Jay Hiteshkumar Bambharoliya, Mr. Piyush Parsotambhai Barvaliya & Mr. Bipinbhai Mansukhbhai Baravaliya and/or any other claimant are called upon to Show Cause to the Additional Commissioner/Joint Commissioner of Customs, Ahmedabad, having his office at Customs House, Navrangpura, Ahmedabad - 380009, within 30 days of receipt of this notice as to why: -

- (i) the said 552.55 carats of natural diamonds valued at ₹3,39,08,200/- (Rupees Three Crore Thirty Nine Lakh Eight Thousand Two Hundred only) and 150.540 Grams of Gold having purity 999.9/24 KT having market value 13,41,311/- attempted to be smuggled into India in contravention of the provisions of the Customs Act, 1962 should not be held liable to confiscation under the provisions of Sections 111(d), (i), (l) and (m) of the Customs Act, 1962.
- ii.) Remnants of the packing material used for concealment of the seized Natural Diamonds i.e. underwear should not be confiscated under Section 119 of the Customs Act, 1962.
- iii) In the event of the option under sub-section (1) of Section 125 of the Customs Act, 1962, is exercised then,
 - a) Applicable duty determined under the provisions of Section 78 of the Customs Act, 1962, along with related charges, should not be recovered in terms of sub-section (2) of Section 125 read with Section 28 of the Customs Act, 1962.

- b) Interest on the duty amount as per clause (a) above should not be charged and recovered under the provisions of Section 28AA of the Customs Act, 1962.

- iv) Penalty should not be imposed upon him, under the provisions of Section 112, Section 114AA of the Customs Act, 1962.

21. The subject show cause notice is being issued in view of the provisions of Section 110 (2) of the Customs Act, 1962, under which a Show Cause Notice is required to be given within a period of six months from the date of seizure. However, the investigating agency i.e. DRI reserve its right to bring on record further evidence against the noticees of the present Show Cause Notice to bring out their role in smuggling of diamond & gold seized on 07.03.2025 and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved in smuggling of the seized diamond and gold by the persons, by issue of an addendum or Supplementary Show Cause Notice or Separate Show Cause Notice.

22. The Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defense. They are further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice or if they do not appear before the adjudicating authority, as and when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

23. The relied upon documents for the purpose of this notice are listed in the Annexure 'R' and scanned copies thereof are provided in DVD/CD enclosed with this notice.

24. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

25. This show cause notice is being issued without prejudice to any other action that may be taken in respect of the above Services and / or the persons / firms mentioned in the notice under the provisions of the Customs Act, 1962, the Foreign Trade (Development & Regulation) Act, 1992 (as amended), Foreign Trade Policy 2015-20 or any provisions/law made thereof and / or any other law for the time being in force, in the Republic of India.



(Nalin Bilocan)
Additional Director

Encl.: Annexure R & DVD containing scanned copies of RUDs

F. No.: DRI/AZU/GI-02/ENQ-24/2025 /2424

Dated:03.09.2025

To,

1. Mr. Jay Hiteshkumar Bambharoliya,
S/o Hiteshkumar Kantibhai Bambharoliya,
Plot Vistar, Rafala, Amreli, PIN-365440
(E-Mail: jaybambhroliya4@gmail.com)

2. **Mr. Piyush Parsotambhai Barvaliya,**
Shobhavadla lashkar,
Taluka-Visavadar,
Dist.-Junagadh,
Gujarat-362020.
(E-Mail: bluegems99@gmail.com)

3. **Mr. Bipinbhai Mansukhbhai Baravaliya,**
48, Ashirvad Park Society,
Behind Swastik Tower,
Sarthana Jakatnaka,
Surat City,
Gujarat-395006.
(E-mail: baravaliyabipin00@gmail.com)

Copy to-

- (a) The Additional Commissioner/Joint Commissioner of Customs, Ahmedabad alongwith all RUDs in DVD for Adjudication.
- (b) The Director General, Central Economic Intelligence Bureau, 6th & 8th floor, Janpath Bhawan, Janpath, New Delhi.
- (c) The System In Charge, Customs HQ, Ahmedabad for uploading on the official website.
- (d) Notice Board.
- (e) Guard File.

Annexure-R

List of Relied Upon Documents

In respect of the Show Cause Notice issued under the provisions of the Customs Act, 1962, against Mr. Jay Hiteshkumar Bambharoliya & others for the alleged illegal import of diamonds through Sardar Vallabhbhai Patel International Airport (SVPI Airport), Ahmedabad, dated 06.03.2025

RUD No	Document Description	Page No.
RUD-1	Panchnama dated. 06-07.03.2025 drawn at Sardar Vallabhbhai Patel International Airport (SVPI Airport), Ahmedabad.	1-18
RUD-2	Valuation Report (Annexure - A), Certificate No. 1740/2024-25 dated 07.03.2025 for Belt Buckle made of Gold.	1-1
RUD-3	Panchnama drawn at the office of DRI, Zonal Unit Ahmedabad on dated. 07.03.2025 for testing and valuation of detained goods i.e. Diamond	1-7
RUD-4	Valuation report vide Certificate No. 1745/2024-25 dated 07.03.2025	1-2
RUD-5	Seizure Memo issued vide F. No. DRI/AZU/GI-02/ENQ-24/2025 dated 07.03.2025.	1-3
RUD-6	Letter F. No. DRI/AZU/GI-02/ENQ-24/2025 dated 16.4.2025 deposit of seized goods for Safe Custody at Customs Godown, SVPI Airport, Ahmedabad	1-2
RUD-7	Statement of Mr. Jay Hiteshkumar Bambharoliya recorded on 07.03.2025 as per the provision of section 108 of the Customs Act, 1962.	1-5
RUD-8	Panchnama dated 11.3.2025 at Plot No. 48, 1st and 2nd Floor, Ashirvad Park Society, Behind Swastik Tower, Sarthana Jakatnaka, Varachha, Surat-395006	1-2
RUD-9	Copy of Summons dated 11th March 2025 and 11th April 2025 issued to Mr. Bipinbhai Mansukhbhai Baravaliya	1-2
RUD-10	CAF/SDR/CDR of mobile number 9313065146 belonged of Mr. Jay Hiteshkumar Bambharoliya, 6354382245 belonged to Mr. Piyush Purshotambhai Barwarlia and mobile number 9979745245 belonged to Mr. Bipinbhai Mansukhbhai Baravaliya, were called from the carrier vide letter F. No. DRI/AZU/GI-02/ENQ-24/2025 dated. 03.04.2023	1-1
RUD-11	CAF/SDR/CDR of mobile number 9313065146 belonged of Mr. Jay Hiteshkumar Bambharoliya, 6354382245 belonged to Mr. Piyush Purshotambhai Barwarlia and mobile number 9979745245 belonged to Mr. Bipinbhai Mansukhbhai Baravaliya, received vide email dated 07.04.2025	Folder containing relevant documents in soft copy
RUD-12	The statement of Mr. Bipinbhai Mansukhbhai Baravaliya recorded on 6.6.2025 as per the provision of Section 108 of the Customs Act, 1962.	1-4
RUD-13	Mobile phone of Mr. Jay Hiteshkumar Bambharoliya i.e. iPhone 11 Pro Max, model no. MWFE2LL/A was forwarded to the Director/Office-in-Charge, Digital Forensics Laboratory, DGGI, NFSU Lab, Gandhinagar vide letter F. No. DRI/AZU/GI-02/ENQ-24/2025 Dated, 3.4.2025	1-1
RUD-14	Retrieved data of the mobile phone Mr. Jay Hiteshkumar Bambharoliya i.e. i-Phone 11 Pro Max, Model No. MWFE2LL/A received vide letter Case No DGGI-NFSU/DFL/2025/AZU/35/104 Dated. 25.6.2025	1-5
RUD-15	WhatsApp communication between Mr. Jay Hiteshkumar Bambharoliya (Mobile No. 97230 39114) and Mr. Bipinbhai Mansukhbhai Baravaliya (Mobile No. 9979745245) was retrieved from Mr. Jay Hiteshkumar Bambharoliya's mobile phone	1-9
RUD-16	WhatsApp communication between Mr. Jay Hiteshkumar Bambharoliya (Mobile No. 97230 39114) and Mr. Piyush Parsotambhai Barvaliya (Mobile Number +66851519927) was retrieved from Mr. Jay Hiteshkumar Bambharoliya's mobile phone	1-13
RUD-17	Statement of Mr. Jay Hiteshkumar Bambharoliya recorded on 29.8.2025 as per the provision of Section 108 of the Customs Act, 1962.	1-4

